## Voluntary Election for Federal/State Income Tax Withholding

Federal law provides that Unemployment Insurance benefits are reportable on your income tax return. The Internal Revenue Service will provide detailed instructions for completion of your return. It may also be necessary for you to make estimated tax payments. For more information about payments, see IRS Publication 505, Tax Withholding and Estimated Tax, or the instructions to Form 1040-ES.

The IRS web site address is: www.irs.ustreas.gov/

Use this form to elect to have federal taxes deducted from your unemployment check, or, you may choose to have both federal and state taxes deducted. Note: you may not have state taxes deducted unless you also elect to have federal taxes withheld from your check. You may also use this form to discontinue previously elected federal or federal and state tax deductions.

Because Unemployment Insurance benefits are taxable, the Arizona Department of Economic Security is required to send you a statement (Form 1099G) at the end of the year showing the total amount of Unemployment Insurance benefits paid. To ensure that you receive this statement, please report any change of address to the appropriate UI Call Center if you discontinue filing.

Note: The Name and Address Change Request form (UB-108) may be used to report your new address.

## ARIZONA DEPARTMENT OF ECONOMIC SECURITY

**Employment Security Administration** 

## VOLUNTARY ELECTION FOR FEDERAL/STATE INCOME TAX WITHHOLDING

State law provides that you can have an amount equal to 10% of your maximum weekly benefit amount withheld from your unemployment insurance benefits for Federal income tax and 10% of the Federal deduction amount withheld for State income tax.

You can have both Federal and State income taxes withheld or Federal tax withheld, but you cannot have only the State tax withheld. ATTENTION: If you opt to have taxes withheld and then change your mind, you cannot recoup any money that was withheld.

The tax will be deducted from the benefit amount remaining after any earnings, pension, or overpayment offset amounts are

dedu	cted.		
	Do not withhold any income taxes.		
	Withhold Federal and State income taxes.		
	Withhold Federal income tax only.		
	Discontinue withholding State income tax.		
Discontinue withholding Federal and State income tax.			
CLAIM	ANT'S NAME (Last, First, M.I.)	SOC. SEC. NO.	
CLAIMANT'S SIGNATURE		DATE	
CLAIMANT'S ADDRESS (No., Street, City, State, ZIP)			

Equal Opportunity Employer/Program • This document available in alternative formats by contacting the local office manager.